UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK		
GOULD PAPER CORPORATION,	X	
Plaintiff,	:	07 CIV. 6087 (DC)
	:	ECF CASE
-against-	:	<u>REPLY</u>
MADISEN CORP. and AMRON PAPER, INC.,	:	
Defendants.	:	
	:	
	X	

Plaintiff Gould Paper Corporation ("Gould"), by its attorney Jack Hassid, Esq., for its reply to the counterclaims of defendants, states:

- 1. As to the allegations set forth in Paragraph 1, admits that defendants purport to invoke the subject matter jurisdiction of the court.
- 2. As to the allegations set forth in Paragraph 2, admits that defendants purport to allege that venue is proper in this district.
- 3. Denies knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 3.
- 4. Denies knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph 4.
  - 5. Admits the allegations of Paragraph 5.
  - 6. Admits the allegations of Paragraph 6.
  - 7. Admits the allegations of Paragraph 7.
  - 8. Admits the allegations of Paragraph 8.

- 9. Denies each and every allegation contained in Paragraph 9.
- 10. Denies each and every allegation contained in Paragraph 10.
- 11. Denies each and every allegation contained in Paragraph 11.
- 12. Admits the allegations of Paragraph 12.
- 13. With respect to the allegations of Paragraph 13, respectfully refers to the Gould Policy Manual for its terms and provisions.
- 14. Denies each and every allegation contained in Paragraph 14, except admits that Madisen and Amron ceased to be independent sales representatives for Gould during June, 2006.
  - 15. Denies each and every allegation contained in Paragraph 15.
- 16. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of Paragraph 16.
- 17. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of Paragraph 17.
  - 18. Denies each and every allegation contained in Paragraph 18.
  - 19. Denies each and every allegation contained in Paragraph 19.
- 20. Denies each and every allegation contained in Paragraph 20, except admits that Madisen and Amron ceased to be independent sales representatives for Gould during June, 2006.
  - 21. Denies each and every allegation contained in Paragraph 21.
  - 22. Denies each and every allegation contained in Paragraph 22.
  - 23. Denies each and every allegation contained in Paragraph 23.
  - 24. Denies each and every allegation contained in Paragraph 24.
  - 25. Denies each and every allegation contained in Paragraph 25.

- 26. Denies each and every allegation contained in Paragraph 26.
- 27. Denies each and every allegation contained in Paragraph 27, except admits that Madisen and Amron ceased to be independent sales representatives for Gould during June, 2006.
  - 28. Denies each and every allegation contained in Paragraph 28.
  - 29. Makes no response to the allegations of law set forth in Paragraph 29.
  - 30. Denies each and every allegation contained in Paragraph 30.
  - 31. Denies each and every allegation contained in Paragraph 31.
  - 32. Denies each and every allegation contained in Paragraph 32.
  - 33. Denies each and every allegation contained in Paragraph 33.
- 34. Denies each and every allegation set forth in Paragraph 34, except admits that Madisen and Amron ceased to be independent sales representatives for Gould during June, 2006.
  - 35. Denies each and every allegation contained in Paragraph 35.
  - 36. Denies each and every allegation contained in Paragraph 36.
  - 37. Denies each and every allegation contained in Paragraph 37.
  - 38. Denies each and every allegation contained in Paragraph 38.
  - 39. Denies each and every allegation contained in Paragraph 39.
  - 40. Denies each and every allegation contained in Paragraph 40.
  - 41. Denies each and every allegation contained in Paragraph 41.
  - 42. Denies each and every allegation contained in Paragraph 42.
- 43. Denies each and every allegation set forth in Paragraph 43, except admits that Madisen and Amron ceased to be independent sales representatives for Gould during June, 2006.
  - 44. Denies each and every allegation contained in Paragraph 44.

- 45. Denies each and every allegation contained in Paragraph 45.
- 46. Denies each and every allegation contained in Paragraph 46.
- 47. Denies each and every allegation contained in Paragraph 47.
- 48. With respect to the allegations of Paragraph 48, respectfully refers to the Gould Policy Manual for its terms and provisions.
  - 49. Denies each and every allegation contained in Paragraph 49.
- 50. With respect to the allegations of Paragraph 50, admits that it knew of the provisions of Section 1.3 of the Gould Policy Manual but denies defendants' interpretation thereof.
  - 51. Admits the allegations of Paragraph 51.
  - 52. Admits the allegations of Paragraph 52.
  - 53. Denies each and every allegation contained in Paragraph 53.
  - 54. Denies each and every allegation contained in Paragraph 54.
  - 55. Denies each and every allegation contained in Paragraph 55.
  - 56. Denies each and every allegation contained in Paragraph 56.

## FIRST AFFIRMATIVE DEFENSE

57. Counts One, Two, Three, Four and Five fail to state claims upon which relief can be granted.

## SECOND AFFIRMATIVE DEFENSE

58. Count Three fails to allege fraud with particularity as required by Rule 9(b) of the Federal Rules of Civil Procedure.

## THIRD AFFIRMATIVE DEFENSE

59. Defendants' claims may be barred in whole or in part by the Statute of Limitations.

WHEREFORE, plaintiff demands judgment as follows:

- A. Dismissing defendants' counterclaims.
- B. The costs and disbursements of this action.
- C. Such other and further relief as to the Court may seem just and proper.

Dated: New York, N.Y. May 22, 2008

JACK HASSID, ESQ.

/s/ Jack Hassid, Esq.
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